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FILED

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ELIAS C. ALVORD (1942)
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DEC 06 '05 3-02 PM
SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A. LESTER

December 6, 2005

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease Agreement, dated as of December 1, 2005, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease being filed with the Board under Recordation Number _____.

The names and addresses of the parties to the enclosed document are:

Assignor: The Andersons, Inc.
480 West Dussel Drive
Maumee, Ohio 43537

Assignee: Wells Fargo Equipment Finance, Inc.
733 Marquette Avenue
Minneapolis, Minnesota 55402

Mr. Vernon A. Williams
December 6, 2005
Page 4

A description of the railroad equipment covered by the enclosed document is:

25 covered hopper cars within the series AEX 006108 - AEX 007603 as more particularly set forth in the equipment schedule attached to the document.

A short summary of the document to appear in the index is:

Memorandum of Assignment of Lease Agreement.

Also enclosed is a check in the amount of \$33.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a stylized flourish at the end.

Robert W. Alvord

RWA/anm
Enclosures

RECORDATION NO. 26006 ^A FILED

DEC 06 '05 3-02 PM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made and entered into as of December 1, 2005, by and between The Andersons, Inc. ("Assignor") and Wells Fargo Equipment Finance, Inc. ("Assignee").

WHEREAS, The Anderson, Inc., as Lessor, and Bunge North America, Inc., as Lessee, have heretofore entered into that certain Full Service Lease Agreement #200101-BNA dated April 2, 2002, and Rider #200101-BNAR20 Deal #R00823 made effective as of September 21, 2001 (collectively, the "Lease") pertaining to the rail cars described therein ("Equipment"). Evidence of the Lease has been recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301 simultaneously with this Assignment and assigned recordation number _____.

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease; and Assignee accepts such assignment.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

[Signature Pages to Follow]

IN WITNESS WHEREOF, the parties have executed or caused this Assignment to be executed as of the day and year first written above.

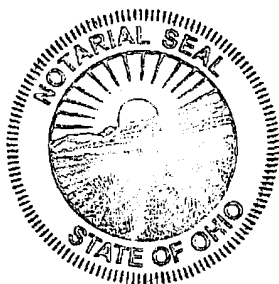
ASSIGNOR: THE ANDERSONS, INC.

By: Gary Smith
Gary Smith
Vice President, Finance and Treasurer

STATE OF OHIO)
COUNTY OF LUCAS) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Gary Smith, Vice President, Finance and Treasurer of The Andersons, Inc., and he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its board of directors and that the same is the free act and deed of said officer and of said corporation.

5th In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio, this day of December, 2005.



Judy A. Baldwin
Notary Public
My commission expires 2/01/2010

JUDY A. BALDWIN
Notary Public, State of Ohio
Commission Expires 2/01/2010

ASSIGNEE: WELLS FARGO EQUIPMENT
FINANCE, INC.

BY: Patti DeYoungNAME: Patti DeYoungTITLE: Senior Contract Administrator

STATE OF MINNESOTA

ss.

COUNTY OF HENNEPIN

Before me, a Notary Public, in and for the said county and state, personally appeared Patti DeYoung, the Senior Contract Administrator of Wells Fargo Equipment Finance, Inc., a Minnesota corporation, who acknowledged that she being thereunto duly authorized, did sign the foregoing instrument on behalf of the said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony whereof, I have hereunto set my hand and official seal at Minneapolis, Minnesota this 6th day of December, 2005

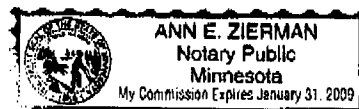
Ann E. Zierman
NOTARY PUBLICMy Commission Expires: January 31, 2009

EXHIBIT "A"	
Bunge North America, Inc.	
25 covered hopper cars	
200101-BNAR20	
Deal # R00823	
1	AEX 006108
2	AEX 007547
3	AEX 007548
4	AEX 007550
5	AEX 007554
6	AEX 007557
7	AEX 007559
8	AEX 007561
9	AEX 007563
10	AEX 007564
11	AEX 007567
12	AEX 007569
13	AEX 007570
14	AEX 007573
15	AEX 007574
16	AEX 007575
17	AEX 007579
18	AEX 007582
19	AEX 007583
20	AEX 007589
21	AEX 007591
22	AEX 007592
23	AEX 007593
24	AEX 007597
25	AEX 007603

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

12/6/05



Robert W. Alvord